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FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	The Retail Book, Stationery and Allied Trades Employees Association		
Year ended:	31 st December 2015		
List no:	[REDACTED] 2707		
Head or Main Office:	PO Box 3885 Swindon Wiltshire SN4 4EB		
Website address (if available)	N/A		
Has the address changed during the year to which the return relates?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<i>(Click the appropriate box)</i>
General Secretary:	None appointed		
Telephone Number:	N/A		
Contact name for queries regarding	David Pickles		
Telephone Number:	01793 855786		
E-mail:	david@the-rba.org		

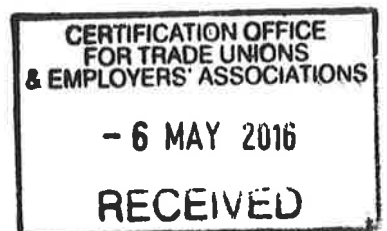
PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

The address to which returns and other documents should be sent are:

For Unions based in England and Wales:
Certification Office for Trade Unions and Employers' Associations
22nd Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:
Certification Office for Trade Unions and Employers' Associations
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

RBA Officers and Officials 2015

POSITION	NAME
PRESIDENT	DAVID PICKLES
VICE-PRESIDENT	NORMA SLOAN
MANAGER TRUSTEE	ALLAN ROBERTS
STAFF TRUSTEE	SYLVIA BERRILL
NATIONAL OFFICER	PAUL LEE
EXECUTIVE COUNCILLOR	SYLVIA BERRILL
	ALEX WRIGHT
	KATHY EMBLETON
	ANNIE PARTINGTON
	ANDY LOCKE
	JIM BUCHANAN
	ANDY SWEATMAN
	ALLAN ROBERTS
	CELINE HANLON
	MIKE COX
DELEGATE	SYLVIA BERRILL
	PAUL DERBYSHIRE
	ANNIE PARTINGTON
	EMMA SMITH
	ALEX WRIGHT
	MARISSA HART
	PAUL DEACON
	LEISHA MCNAUGHTON
	DOUGLAS MAY
	ALLAN ROBERTS
	HAYLEY PARKES
	ANDY SWEATMAN
	MARTIN CAMPBELL
	JIM BUCHANAN
	PETER WATSON
	ANDY LOCKE
	DOT HAWKES
	CELINE HANLON
	MARILYN GREEN
	KATHY EMBLETON
	TONI BURNS
	MIKE COX
	GAVIN GOODALL
	JOHN THREADGOLD
	DAVID WAUGH

RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	522	0	1	2	525
FEMALE	1498	0	0	1	1499
TOTAL	2020	0	1	3	A 2024

Number of members included in totals box 'A' above for whom no home or authorised address is held:

0

Number of members at end of year contributing to the General Fund

2024	2233
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OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date
Delegate	David Morgan		16/04/2015

State whether the union is:

a. A branch of another trade union?

Yes	<input type="checkbox"/>
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No	<input checked="" type="checkbox"/>
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If yes, state the name of that other union:

b. A federation of trade unions?

Yes	<input type="checkbox"/>
-----	--------------------------

No	<input checked="" type="checkbox"/>
----	-------------------------------------

If yes, state the number of affiliated unions:

and names:

GENERAL FUND

(see notes 13 to 18)

	£	£
INCOME		
From Members: Contributions and Subscriptions		191,802
From Members: Other income from members (specify)		
	0	
	0	
	0	
Total other income from members		0
Total of all income from members		191,802
Investment income (as at page 12)		17,164
Other Income		
Income from Federations and other bodies (as at page 4)	0	
Income from any other sources (as at page 4)	2,075	
Total of other income (as at page 4)		2,075
		TOTAL INCOME
		211,041
EXPENDITURE		
Benefits to members (as at page 5)		2,006
Administrative expenses (as at page 10)		196,924
Federation and other bodies (specify)		
	0	
	0	
	0	
Total expenditure Federation and other bodies		0
Taxation		0
		TOTAL EXPENDITURE
		198,930
		Surplus (deficit) for year
		12,111
		Amount of general fund at beginning of year
		566,905
		Amount of general fund at end of year
		579,016

ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
Federation and other bodies		
TOTAL FEDERATION AND OTHER BODIES		0
Other income Compromise Agreement Income	2,075	
TOTAL OTHER INCOME		2,075
TOTAL OF ALL OTHER INCOME		2,075

ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues Legal Fees – Member Claims	(1,613)	brought forward Education and Training services	(1,613)
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs Honoraria	2,159
Advisory Services		Other Benefits and Grants (specify)	
Dispute Benefits		Death Claims	1,108
		Other Gifts to Members	352
Other Cash Payments			
carried forward	(1,613)	Total (should agree with figure in General Fund)	2,006

(See notes 24 and 25)

FUND 2		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 13)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

FUND 3		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 13)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
Amount of fund at the end of year (as Balance Sheet)			
Number of members contributing at end of year			

(See notes 24 and 25)

FUND 4		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 13)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 11)			
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 5		Fund Account	
Name:		£	£
Income			
From members			
Investment income (as at page 13)			
Other income (specify)			
	Total other income as specified		
	Total Income		
Expenditure			
Benefits to members			
Administrative expenses and other expenditure (as at page 11)			
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 13)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

FUND 7		Fund Account	
Name:		£	£
Income	From members		
	Investment income (as at page 13)		
	Other income (specify)		
	Total other income as specified		
	Total Income		
Expenditure	Benefits to members		
	Administrative expenses and other expenditure (as at page 11)		
	Total Expenditure		
	Surplus (Deficit) for the year		
	Amount of fund at beginning of year		
	Amount of fund at the end of year (as Balance Sheet)		
	Number of members contributing at end of year		

(see notes 26 to 31)

POLITICAL FUND ACCOUNT 1		To be completed by trade unions which maintain their own fund		
		£	£	
Income	Members contributions and levies			
	Investment income (as at page 13)			
	Other income (specify)			
	Total other income as specified			
	Total income			
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects (specify)			
	Non-political expenditure			
		Total expenditure		
		Surplus (deficit) for year		
		Amount of political fund at beginning of year		
		Amount of political fund at the end of year (as Balance Sheet)		
		Number of members at end of year contributing to the political fund		
		Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

POLITICAL FUND ACCOUNT 2		To be completed by trade unions which act as components of a central trade union		
		£	£	
Income	Contributions and levies collected from members on behalf of central political fund			
	Funds received back from central political fund			
	Other income (specify)			
	Total other income as specified			
	Total income			
Expenditure	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)			
	Administration expenses in connection with political objects (specify)			
	Non-political expenditure			
		Total expenditure		
		Surplus (deficit) for year		
		Amount held on behalf of trade union political fund at beginning of year		
		Amount remitted to central political fund		
		Amount held on behalf of central political fund at end of year		
		Number of members at end of year contributing to the political fund		
		Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund			

ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

		£
Administrative Expenses		
Remuneration and expenses of staff		135,739
Salaries and Wages included in above	107,895	
Auditors' fees		4,428
Legal and Professional fees		5,579
Occupancy costs		6,265
Stationery, printing, postage, telephone, etc.		10,686
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Insurance		5,393
Sundry Expenses		1,083
Bank and Credit Card Charges		1,218
Hire of Equipment		676
Portfolio Management Fees and Commissions Paid		4,832
Other Outgoings		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		7,632
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings (specify)		
Motor Running		12,951
Staff Pension and Healthcare Costs		17,355
Subscriptions		408
Profit on Disposal of Investments		(16,652)
Profit on Disposal of Assets		(669)
	Total	196,924
Charged to:	General Fund (Page 3)	196,924
	Fund (Account)	
	Total	196,924

ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	
David Pickles	38,114	4,146	4,783	Car	5,674	53,507
				Medical Insurance	790	

ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £	Other Fund(s) £
Rent from land and buildings		5,525
Dividends (gross) from:		
Equities (e.g. shares)		10,231
Interest (gross) from:		
Government securities (Gilts)		
Mortgages		
Local Authority Bonds		
Bank and Building Societies		1,408
Other investment income (specify)		
Total investment income		17,164
Credited to:		
General Fund (Page 3)		17,164
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Fund (Account)		
Political Fund		
Total Investment Income		17,164

BALANCE SHEET as at 31st December 2015

(see notes 47 to 50)

Previous Year		£	£
11,270	Fixed Assets (at page 14)		16,495
	Investments (as per analysis on page 15)		
193,484	Quoted (Market value – 316,411)	212,999	
142,186	Unquoted	288,732	
	Total Investments		501,731
	Other Assets		
	Loans to other trade unions		
6,777	Sundry debtors (prepayments)	3,783	
230,082	Cash at bank and in hand	74,469	
	Income tax to be recovered		
	Stocks of goods		
14,524	Others (specify)	14,002	
13,384	Accrued Income	19,867	
	Loan		
	Total of other assets		112,121
611,707	TOTAL ASSETS		630,347
566,905	Fund (Account - General)		579,016
	Fund (Account)		
	Superannuation Fund (Account)		
	Political Fund (Account)		
29,000	Revaluation Reserve		29,000
	LIABILITIES		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
0	Bank overdraft	6,094	
	Tax payable		
4,561	Sundry creditors	3,364	
7,588	Accrued expenses	9,252	
	Provisions		
3,653	Other liabilities - PAYE	3,621	
	TOTAL LIABILITIES		22,331
611,707	TOTAL LIABILITIES		630,347

FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
Cost or Valuation						
At start of year			3,831	26,951		30,782
Additions				12,988		12,988
Disposals			(1,193)	(10,970)		(12,163)
Revaluation/Transfer						
At end of year			2,638	28,969		31,607
Accumulated Depreciation						
At start of year			1,883	17,629		19,512
Charges for year			390	7,242		7,632
Disposals			(1,062)	(10,970)		(12,032)
Revaluation/Transfer						
At end of year			1,211	13,901		15,112
Net book value at end of year						
			1,427	15,068		16,495
Net book value at end of previous year						
			1,948	9,322		11,270

ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Shares	173,361	
Bonds	39,638	
Government Securities (Gilts)		
British Government Bonds		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	212,999	
Market Value of Quoted Investment	316,411	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Money Market Deposits	4,826	
Equalisations	(102)	
Other unquoted investments (to be specified)		
Investment Properties	284,008	
TOTAL UNQUOTED (as Balance Sheet)	288,732	
Market Value of Unquoted Investments	288,732	

ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

Does the union, or any constituent part of the union, have a controlling interest in any limited company?		YES	NO <input checked="" type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
Are the shares which are controlled by the union registered in the names of the union's trustees?		YES	NO <input checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		

SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
INCOME			
From Members	191,802		191,802
From Investments	17,164		17,164
Other Income (including increases by revaluation of assets)	2,075		2,075
Total Income	211,041		211,041
EXPENDITURE (including decreases by revaluation of assets)			
Total Expenditure	198,930		198,930
Funds at beginning of year (including reserves)	595,905		595,905
Funds at end of year (including reserves)	608,016		608,016
ASSETS			
Fixed Assets			16,495
Investment Assets			501,731
Other Assets			112,121
		Total Assets	630,347
LIABILITIES		Total Liabilities	22,331
NET ASSETS (Total Assets less Total Liabilities)			608,016

NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

Attached behind.

ACCOUNTING POLICIES


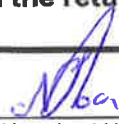
(see notes 74 and 75)

Attached behind.

SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

President's Signature: <u></u>	Vice President's Signature: <u></u> (or other official whose position should be stated)
Name: <u>David Pickles</u>	Name: <u>Norma Sloan</u>
Date: <u>13/2/16</u>	Date: <u>13/2/16</u>

CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 20 and 21 and Notes 76 and 77)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 21 and 21 and Notes 2 and 77)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSED	<input type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 18 and Notes 7 and 59)	YES	<input type="checkbox"/>	NO	<input type="checkbox"/>

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2015

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for members' contributions.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	20% straight line basis
Motor vehicles	25% straight line basis

1.5 Investments

Listed and fixed asset investments are stated at cost less provision for diminution in value.

Investment properties are valued by the trustees on an annual basis, supported by occasional professional valuations. Any aggregate surplus or deficit arising from the changes in value is transferred to a revaluation reserve.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2015

2	Operating profit	2015	2014
		£	£
	Operating profit is stated after charging:		
	Depreciation of tangible assets	7,632	4,452
	Loss on disposal of tangible assets	-	866
	Auditors' remuneration	4,428	4,320
	and after crediting:		
	Profit on disposal of tangible assets	(669)	-
	Profit on disposal of intangible assets	(16,652)	(2,117)
		<u> </u>	<u> </u>
	Administrative expenses include the following:		
	Allowances and expenses		
	- president's expenses	4,955	3,884
	- delegates expenses	12,331	8,342
	- conference and training costs	613	596
	- regional officer's expenses	2,954	2,829
		<u> </u>	<u> </u>
		20,853	15,651
		<u> </u>	<u> </u>
	Claims and benefits		
	- death claims	1,108	600
	- legal fees regarding members' claims	(1,613)	(8,697)
	- gifts and grants to members	352	255
		<u> </u>	<u> </u>
		(153)	(7,842)
		<u> </u>	<u> </u>
		<u> </u>	<u> </u>
	3 Taxation	2015	2014
	Total current tax	-	-
		<u> </u>	<u> </u>

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

BALANCE SHEET (CONTINUED) AS AT 31 DECEMBER 2015

4 Tangible fixed assets	Fixtures, fittings & equipment £	Motor vehicles £	Total £
Cost or valuation			
At 1 January 2015	3,831	26,951	30,782
Additions	-	12,988	12,988
Disposals	(1,193)	(10,970)	(12,163)
At 31 December 2015	<u>2,638</u>	<u>28,969</u>	<u>31,607</u>
Depreciation			
At 1 January 2015	1,883	17,629	19,512
On disposals	(1,062)	(10,970)	(12,032)
Charge for the year	390	7,242	7,632
At 31 December 2015	<u>1,211</u>	<u>13,901</u>	<u>15,112</u>
Net book value			
At 31 December 2015	<u>1,427</u>	<u>15,068</u>	<u>16,495</u>
At 31 December 2014	<u>1,948</u>	<u>9,322</u>	<u>11,270</u>

5 Tangible fixed assets	Investment properties £
Cost or valuation	
At 1 January 2015	140,000
Additions	144,008
At 31 December 2015	<u>284,008</u>
Net book value	
At 31 December 2015	<u>284,008</u>
At 31 December 2014	<u>140,000</u>

The valuation of the investment properties was made as at 31 December 2015 on an open market basis. No depreciation is provided in respect of these properties.

On an historical cost basis these would have been included at an original cost of £111,000 (2014: £111,000).

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2015

6 Fixed asset investments		Listed investments £
Cost or valuation		
At 1 January 2015		195,670
Additions		44,188
Revaluation		2,538
Disposals		(24,673)
At 31 December 2015		<u>217,723</u>
Net book value		
At 31 December 2015		<u>217,723</u>
At 31 December 2014		<u>195,670</u>
7 Debtors		
	2015	2014
	£	£
Other debtors	17,736	18,658
Prepayments and accrued income	3,783	6,777
	<u>21,519</u>	<u>25,435</u>
8 Debtors: amounts falling due after more than one year		
	2015	2014
	£	£
Other loans	16,132	9,250
	<u>16,132</u>	<u>9,250</u>

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2015

9 Creditors: amounts falling due within one year	2015 £	2014 £
Bank loans and overdrafts	6,094	-
Trade creditors	3,363	4,561
Taxes and social security costs	3,621	3,653
Accruals and deferred income	9,252	7,588
	<u>22,330</u>	<u>15,802</u>

10 Statement of movements on reserves

	Revaluation reserve £	General reserve £
Balance at 1 January 2015	29,000	566,905
Profit for the year	-	12,111
	<u>29,000</u>	<u>579,016</u>

11 Related party relationships and transactions

During the year ended 31 December 2010 a loan of £30,000 was granted to the association's President, Mr. D. Pickles. The loan is repayable over a period of approximately 6 years with an interest rate of 5.5% above the Bank of England base rate. In January 2015 Mr. D. Pickles borrowed a further £10,000 from the association, which was added to the original loan still outstanding and the loan was changed to 6% fixed interest.

As at 31 December 2015 the balance outstanding was £19,867 (2014: £13,384) as shown in Other Debtors on the Balance Sheet.

The loan is unsecured, however the association has received an assignment of a life insurance policy in case of the death of Mr. D. Pickles.

12 Honoraria	2014 £	2013 £
The following amounts were paid in respect of trustees during the year:		
Amount paid	<u>2,159</u>	<u>4,777</u>

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2015

13 Approval of accounts

The financial statements were approved by the Trustees on 11 February 2016 and by the Executive Council on 25 February 2016. Final approval was given to the accounts by the Annual Delegates Conference on 12/13 April 2016.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

STATEMENT REQUIRED UNDER SECTION 32(A) OF THE TRADE UNION AND LABOUR RELATIONS
(CONSOLIDATION) ACT 1992 (AS AMENDED)

Under the requirements of Section 32(a) of the Trade Union and Labour Relations (Consolidation) Act 1992 (as amended), we are required to set out certain information concerning the financial affairs of the Association. Much of the information is contained in the summary financial statements which have been presented for a number of years. However, for completeness, we have set out below all the required information in respect of the period ended 31st December 2015.

	<u>General Fund</u>
1. <i>Total income and expenditure</i>	
Income - From members	£191,802
- From other sources	£19,239
	<u>£211,041</u>
Expenditure	<u>£198,930</u>
2. <i>Political Fund</i>	
The Association does not maintain a Political Fund.	
3. <i>Salaries and benefits</i>	
The salaries and benefits paid for by the Association for the President, General Secretary and Members of the Executive were as follows:-	
President	
- Salary	£38,114
- National insurance	£4,146
- Pension contributions	£4,783
	<u>£47,043</u>
- Car benefit	£5,674
- Other benefits (private medical insurance)	£ 790
	<u>£6,464</u>
General Secretary	
- None employed during the year.	
Members of Executive	
- No salaries or benefits paid.	

4. *Audit report*

The full text of the Auditors' Report made in respect of the annual returns made by the Association to the Certification Officer for Trade Union and Employees' Association for the period ended 31st December 2015 is as follows:-

AUDITORS' REPORT MADE IN ACCORDANCE WITH SECTION 36 OF THE
TRADE UNION AND LABOUR RELATIONS (CONSOLIDATION) ACT 1992

We have audited the financial statements on pages three to eighteen which have been prepared in accordance with the accounting policies set out on page eighteen.

This report is made solely to the Association's members, as a body, in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the Trustees and Auditors

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of the surplus or deficit of the Association for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you. We also report to you if, in our opinion, the trade union has not kept proper accounting records (in accordance with Section 28 of the Act), has not maintained a satisfactory system of control over its transactions or, if the accounts to which the report relates do not agree with the accounting records.

Basis of opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Association in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Association's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we consider necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material mis-statement, whether caused by fraud or other irregularities or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the Association as at 31st December 2015, and of its income and expenditure for the period then ended and are in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

PBA Accountants and Business Advisers Ltd
Registered Auditors
130 High Street
Hungerford
Berkshire RG17 0DL

Dated: 5 May 2016

5. *Financial irregularities*

The Act referred to above states that:

" A member who is concerned that some irregularity may be occurring, or has occurred, in the conduct of the financial affairs of the Union may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with such one or more of the following as it seems appropriate to raise it with: the officials of the Union, the Trustees of the property of the Union, the auditor or auditors of the Union, the Certification Officer (who is an independent officer appointed by the Secretary of State) and the Police.

Where a member believes that the financial affairs of the Union have been or are being conducted in breach of the Law or in breach of rules of the Union and contemplates bringing civil proceedings against the Union or responsible officials or Trustees, he should consider obtaining independent legal advice."

AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
 - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
 - (c) whether the accounts to which the report relates agree with the accounting records?
(See section 36(3) of the 1992 Act, set out in note 83)

YES/~~NO~~

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
 - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
(See section 36(4) of the 1992 Act set out in rule 83)

YES/~~NO~~


If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.
(See note 85)

AUDITOR'S REPORT (continued)

Attached behind.

Signature(s) of auditor or auditors:



Name(s):

Paul Pointer
On behalf of
PBA Accountants and
Business Advisers Ltd

Profession(s) or Calling(s):

FCCA

Address(es):

130 High Street
Hungerford
Berkshire
RG17 0DL

Date:

5 May 2016

Contact name and telephone number:

Paul Pointer FCCA
01488 682027

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

We have audited the financial statements of The Retail Book, Stationery and Allied Trades Employees' Association for the year ended 31 December 2015 set out on pages 3 to 10. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made solely to the association's members. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the association and the association's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the association and of the income and expenditure of the association for that period. In preparing these financial statements, the trustees are required to:

- i select suitable accounting policies and then apply them consistently;
- ii make judgements and estimates that are reasonable and prudent;
- iii prepare the financial statements on the going concern basis unless it is inappropriate to presume that the association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the association and to enable it to ensure that the financial statements comply with the required association's rules. They are also responsible for taking reasonable steps to safeguard the assets of the association and to prevent and detect fraud and other irregularities.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the association's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF THE RETAIL BOOK, STATIONERY AND ALLIED TRADES EMPLOYEES' ASSOCIATION

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the association's affairs as at 31 December 2015 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Matters on which we are required to report by exception

- proper books of account have not been kept by the association in accordance with the requirements of the legislation,
- a satisfactory system of control over transactions has not been maintained by the association in accordance with the requirements of the legislation,
- the revenue account or the other accounts (if any) to which our report relates, and the balance sheet are not in agreement with the books of account of the association,



Mr Paul Pointer FCCA (Senior Statutory Auditor)
for and on behalf of PBA Accountants and Business Advisers
Ltd

5 May 2016

Statutory Auditor

130 High Street
Hungerford
Berkshire
RG17 0DL